

IN THE CLAIMS:

Sub 1. (Amended) A pharmaceutical formulation ~~[including]~~ comprising: spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereof, both to taste mask and to provide sustained release of said compounds.

2. (Amended) The [A] formulation of [as claimed in] claim 1, wherein said core element has a particle size of between 0.1  $\mu\text{m}$  and 250  $\mu\text{m}$ .

B' 3. (Amended) The [A] formulation of [as claimed in] claim 2, wherein said particle size is in the range of from 35  $\mu\text{m}$  [and] to 175  $\mu\text{m}$ .

4. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said coating comprises less than 23% of the weight of the formulation.

C 5. (Amended) The [A] formulation of [as claimed in] claim 4 wherein said coating comprises less than 20% of the weight of the formulation.

6. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said polymeric coating is an ethyl cellulose coating.

7. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein the thickness of said coating is within the range of from about 0.005 to 25 $\mu$ m.

8. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said pharmaceutically active compound is paracetamol.[:]

9. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said pharmaceutically active compound is clarithromycin.

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conceded*

11. (Amended) A method of preparing a formulation of [as claimed in] claim 1, comprising: [including the steps of] mixing said core element and said coating in a diluent to form a mixture; and spray drying said mixture to form a powder.

Please add new claims 13 and 14 as follows:

*product-by-process*

--13. The formulation of claim 1 wherein the powder particles are produced in a spray dryer utilizing a two fluid nozzle.

14. The method of claim 11 wherein the powder particles are produced in a spray dryer utilizing a two fluid nozzle.